INSTRUCTOR:
Paulette D. Rodriguez, MACC, CMA
Office phone: 575.646.4901 (Leave message at Accounting Department office)
Office: Guthrie 314 Office Hours: TTh 11:30am-12:30pm

maxrdz1@nmsu.edu *** My communication of choice is CANVAS mail. Please only use this e-mail address if CANVAS is down for some reason.

- Section M01 TTh 2:35-3:50 BC343
- Section M02 MW 1:10-2:25 BC102

COURSE DESCRIPTION:
Analysis and evaluation of existing manual and computer-based accounting systems. Application of systems analysis and design techniques to case studies and actual organizational systems. Design of input edits and audit trail outputs as integral system components.

Prerequisites: ACCT251 and ACCT252

COURSE OBJECTIVES:
Accounting information systems are an integral part of every business and organization in existence today. Virtually every transaction that occurs within an organization impacts the accounting information system. The data gathered and stored within the accounting information system are essential to the proper control and evaluation of the organization.

With the advent of new regulations concerning the generation and control of accounting information, the accounting information system has become an even more important part of any organization. While the fundamentals of accounting, both financial and managerial are absolutely necessary, so is the understanding of how these fundamental concepts are implemented in an accounting information system.

Specifically, the objective of this course is to provide students with an understanding of:

- Interpretation of financial transactions into journal entries and then entering them into an accounting information system
- Introduction to computerized accounting systems
- Use of an integrated accounting information system
- Investigation into accounting controls
- Analysis of auditing procedures for accounting information systems

Some of the assignments involve using the SAP R/3 system, an ERP system that entails most of the business process chains that an organization uses to run a business.
**Course Resources:**

*Canvas*
You must have access to Canvas for this course. You can login to Canvas at [http://learn.nmsu.edu](http://learn.nmsu.edu). You are responsible for all materials covered and announcements posted online in announcements of Canvas. I will use the Announcements tool in Canvas to communicate changes to the course and other course information.

*Textbook*
None! Even though this is not an on-line class, I will keep Canvas organized with all materials that you will need to know what to study, what to review, what you are supposed to be doing.

*SAP materials*
Materials for SAP will be given in more detail as we reach those points in the course.

*Technology*
A computer connected to the Internet and a printer. :)

**Course Activities:**

*Quizzes*
Quizzes will be taken in Canvas. This will help both us to understand if you are struggling to understand the material, so that you can get more intense help sooner rather than later.

The due date and time associated with each quiz is stated clearly in Canvas and on the Course Schedule. Solutions to the quizzes will be provided immediately after the due date.

*Exams*
There will be a midterm exam and a comprehensive final. Exams will cover lecture material, material from the homework, and quizzes. The comprehensive final exam will cover all the material in the course.

Contact the instructor as soon as possible to discuss your grade computation or makeup arrangements should you have to miss an examination for health or family emergency reasons or for university-sponsored events.

When objective questions are used on an exam, no credit will be given for answers marked correctly on the exam but incorrectly on the answer sheet. Transfer all answers carefully.

*The Real Work*
Although there will be significant in-class coverage of AIS topics, student participative learning will dominate your time in the course. The main vehicle for this outside the classroom is the SAP project, which gives you experience navigating the menus of SAP R/3 (the leading software among the Fortune 500 companies) and seeing how ERP integrates business processes.

*Homework Assignments:*
You should remember that your grade will be based upon your ability to DO the work rather than on your ability to follow along as someone else does it.

There are seven major assignments for the course.

Assignment 1 (30 points): In this assignment you will analyze business transactions for a company, create the journal entries for these transactions, and post the journal entries to the general ledger. This is the first part of a two part case problem. This assignment deals with the transactions in the first half of the month. In this part of the case you
will derive the journal entries for the business transactions and then manually post those entries to the general ledger. Assignment 2 completes the case by presenting the remaining transactions.

Assignment 2 (50 points): This is a continuation of the first assignment. This involves deriving the journal entries for the transactions in the last half of the month, manually posting those entries to the ledger, creating a trial balance, doing adjusting entries and finally closing the books at the end of the month. These accounting functions will be done first manually and then all of the transaction entries will be made into the SAP system.

Assignment 3 (30 points): The objective of this assignment is to determine the access controls for a specific set of business transactions. The problem is divided into two parts. In this part of the problem you will evaluate the risks involved in a business process and you will also analyze the possible segregation of duties to mediate those risks.

Assignment 4 (30 points): This is a continuation of assignment 3. In this assignment you will suggest an access control scheme (authorizations), which enforces the segregation of duties that you developed in assignment 3. In the final part of this assignment you will also analyze the access controls within the SAP system.

Assignment 5 (30 points): This assignment involves doing supply chain transactions in the SAP system. This assignment stresses the control procedures that are used in SAP to assure the accuracy and completeness of the transactions.

Assignment 6 (30 points): This assignment involves doing sales transactions in the SAP system. This assignment stresses the flow of transactions that are used in SAP to assure the accuracy and completeness of the business process.

Assignment 7 (30 points): This assignment involves various reporting activities within the SAP system using the SAP BW/SEM data warehouse and strategic enterprise management systems.

**FlyA Kite Project:**
This project will be due towards the end of the course. It will cover a complete business cycle.

<table>
<thead>
<tr>
<th>Exercises</th>
<th>Points Possible</th>
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</thead>
<tbody>
<tr>
<td>Exercise MM09</td>
<td>6</td>
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<tr>
<td>Exercise MM12</td>
<td>6</td>
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<tr>
<td>Exercise PP06</td>
<td>6</td>
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<tr>
<td>Exercise PP08</td>
<td>6</td>
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<tr>
<td>Exercise PP13</td>
<td>6</td>
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<tr>
<td>Exercise SD04</td>
<td>6</td>
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<td>Exercise SD20</td>
<td>4</td>
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<td>Exercise SD20</td>
<td>4</td>
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<td>Exercise SD22</td>
<td>4</td>
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<td>Exercise FI05</td>
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<td>Exercise FI05</td>
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<td>Exercise FI08</td>
<td>6</td>
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<td>Exercise FI10</td>
<td>6</td>
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<td>Exercise FI11</td>
<td>6</td>
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<tr>
<td>Exercise FI13</td>
<td>6</td>
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<tr>
<td>Exercise CO02</td>
<td>10</td>
</tr>
<tr>
<td>Exercise CO04</td>
<td>10</td>
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<tr>
<td><strong>TOTAL Points</strong></td>
<td><strong>100</strong></td>
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</table>
**Course Policies:**

**Instructor Feedback/Communication**
It will be assumed that you are aware of all material covered and all announcements made in class. Should you ever have to miss a class, be sure to obtain this information from a classmate. I usually post information to CANVAS.

**Student Feedback/Communication**
I welcome all feedback on the course. My preferred method of communication with individual students is via the Canvas Mail tool. I will respond to email **within two week days** (Monday – Friday).

**Attendance/Involvement**
I will not be taking attendance nor keeping attendance records for this class. You, whether present or absent, are responsible for all material presented or assigned for a class meeting, and will be held accountable for such materials in the determination of course grades.

**IF YOU MISS CLASS YOU WILL BE BEHIND!** Since we don’t have a textbook, regular attendance is instrumental to good performance in this class.

**Late Work**
Assignments must be submitted electronically and also on paper. The electronic copy will be due before class and the paper copy will be due at the beginning of the class. Furthermore, assignments turned in after the due date will receive no credit. Repeat: **NO LATE ASSIGNMENTS!**

To receive credit for a homework assignment you must do all of the following:
1. Complete the assignment on time
2. Submit the assignment electronically before the deadline
3. Submit the assignment on paper at the beginning of class.

Failure to do any of the above results in a zero on the assignment.

**Academic Dishonesty**

I expect all students to conduct themselves with the highest level of integrity.

Academic dishonesty in any form will not be tolerated. For a definition of academic dishonesty and its consequences, see your student handbook.

For the purposes of this course, academic dishonesty includes, but is not limited to,

- copying another student’s solution or allowing another student to copy your solution
- soliciting or offering assistance on individual assignments or exams
- removing or copying pages or problems from exams or quizzes
- using any type of dictionary during exams or quizzes
- using any type of wireless communication during exams or quizzes
- any other activity that jeopardizes the integrity of this course.
**Evaluation:**

Grades are not given; they are EARNED. You must work for it. Your grade will be based on results rather than on effort—your performance is an indicator of your ability to master the topic.

Your grade will be based on the total number of points that you earn for each assignment group. The weight associated with each of the graded areas, and the total points required to earn the various grades, are shown below.

<table>
<thead>
<tr>
<th>Assignment Group</th>
<th>Weight</th>
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<tbody>
<tr>
<td>SAP R/3 homework assignments (7)</td>
<td>40%</td>
</tr>
<tr>
<td>Quizzes</td>
<td>15%</td>
</tr>
<tr>
<td>Midterm Exam</td>
<td>10%</td>
</tr>
<tr>
<td>Comprehensive Final Exam</td>
<td>15%</td>
</tr>
<tr>
<td>FlyA Kite Case</td>
<td>20%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
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Your grade will be calculated using the following scale:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Level of Work</th>
<th>Percentage Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Excellent, distinguished</td>
<td>90 – 100%</td>
</tr>
<tr>
<td>B</td>
<td>Very good, above average</td>
<td>80 – 89%</td>
</tr>
<tr>
<td>C</td>
<td>Average, Normal</td>
<td>70 – 79%</td>
</tr>
<tr>
<td>D</td>
<td>Below Average</td>
<td>60 - 69%</td>
</tr>
<tr>
<td>F</td>
<td>Failing</td>
<td>&lt;60%</td>
</tr>
</tbody>
</table>

The instructor reserves the right to relax the standards and to make judgment calls at the end of the semester.

A grade of "I" (Incomplete) will be assigned only in circumstances in agreement with the current NMSU Undergraduate Catalog.

If you are taking this course under the S/U option, you must earn a "C" or better ("B" or better if you are a graduate student) to receive a grade of "S."

**Class Schedule:**
The course schedule with a week-by-week description of the course activities can be found in CANVAS. It includes the topics to be covered that week, assignments, and exam dates. It is impossible to predict the precise flow of the course and these dates may have to be adjusted slightly from time to time. Modifications to the schedule and changes in course requirements will be announced in class and/or through CANVAS. As stated earlier, CANVAS is a critical component of this course.

*I reserve the right to change assignment if circumstances dictate. Students will be notified of such changes through an announcement in class AND/OR via CANVAS. It is the student’s responsibility to be aware of change*